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August 4, 2006

Commissioner for Patents
Customer Service Window
Mail Stop: **Amendment**
Randolph Building
401 Dulany Street
Alexandria, VA 22314

Re: U.S. Patent Application No. 10/600,712
For: FILTERED CIGARETTE INCORPORATING A
BREAKING CAPSULE
Our Reference No.: 14150-00601

Dear Sir:

Transmitted herewith for filing in the U.S. Patent and Trademark Office in connection with the above-referenced application are the following documents:

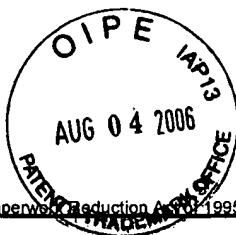
- (1) Transmittal Form (1 page); and
- (2) Response To Office Action (8 pages).

Please date-stamp the enclosed copy of this letter, thereby acknowledging receipt of the above-identified documents.

Sincerely yours,


DAVID R. YOHANNAN, Reg. No. 37,480

Enclosures



PTO/SB/21 (09-04)

Approved for use through 07/31/2006. OMB 0651-0031

U.S. Patent and Trademark Office; U.S. DEPARTMENT OF COMMERCE

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**TRANSMITTAL
FORM**

(to be used for all correspondence after initial filing)

Total Number of Pages in This Submission

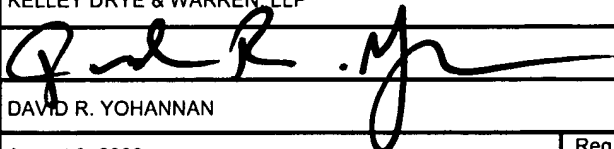
10

Application Number	10/600,712
Filing Date	June 23, 2003
First Named Inventor	M. F. Dube
Art Unit	1731
Examiner Name	D. Walls
Attorney Docket Number	14150-00601

ENCLOSURES (Check all that apply)

<input type="checkbox"/> Fee Transmittal Form <input type="checkbox"/> Fee Attached <input checked="" type="checkbox"/> Amendment/Reply <input type="checkbox"/> After Final <input type="checkbox"/> Affidavits/declaration(s) <input type="checkbox"/> Extension of Time Request <input type="checkbox"/> Express Abandonment Request <input type="checkbox"/> Information Disclosure Statement <input type="checkbox"/> Certified Copy of Priority Document(s) <input type="checkbox"/> Reply to Missing Parts/ Incomplete Application <input type="checkbox"/> Reply to Missing Parts under 37 CFR 1.52 or 1.53	<input type="checkbox"/> Drawing(s) <input type="checkbox"/> Licensing-related Papers <input type="checkbox"/> Petition <input type="checkbox"/> Petition to Convert to a Provisional Application <input type="checkbox"/> Power of Attorney, Revocation Change of Correspondence Address <input type="checkbox"/> Terminal Disclaimer <input type="checkbox"/> Request for Refund <input type="checkbox"/> CD, Number of CD(s) _____ <input type="checkbox"/> Landscape Table on CD	<input type="checkbox"/> After Allowance Communication to TC <input type="checkbox"/> Appeal Communication to Board of Appeals and Interferences <input type="checkbox"/> Appeal Communication to TC (Appeal Notice, Brief, Reply Brief) <input type="checkbox"/> Proprietary Information <input type="checkbox"/> Status Letter <input type="checkbox"/> Other Enclosure(s) (please identify below): Response to Office Action
<input type="checkbox"/> Remarks		

SIGNATURE OF APPLICANT, ATTORNEY, OR AGENT

Firm Name	KELLEY DRYE & WARREN, LLP		
Signature			
Printed name	DAVID R. YOHANNAN		
Date	August 3, 2006	Reg. No.	37,480

CERTIFICATE OF TRANSMISSION/MAILING

I hereby certify that this correspondence is being facsimile transmitted to the USPTO or deposited with the United States Postal Service with sufficient postage as first class mail in an envelope addressed to: Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450 on the date shown below:

Signature			
Typed or printed name		Date	

This collection of information is required by 37 CFR 1.5. The information is required to obtain or retain a benefit by the public which is to file (and by the USPTO to process) an application. Confidentiality is governed by 35 U.S.C. 122 and 37 CFR 1.11 and 1.14. This collection is estimated to 2 hours to complete, including gathering, preparing, and submitting the completed application form to the USPTO. Time will vary depending upon the individual case. Any comments on the amount of time you require to complete this form and/or suggestions for reducing this burden, should be sent to the Chief Information Officer, U.S. Patent and Trademark Office, U.S. Department of Commerce, P.O. Box 1450, Alexandria, VA 22313-1450. DO NOT SEND FEES OR COMPLETED FORMS TO THIS ADDRESS. SEND TO: Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450.

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IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re
Application of: M. F. DUBE et al. **Examiner:** D. Walls
Application No.: 10/600,712 **Group:** 1731
Filed: June 23, 2003
For: FILTERED CIGARETTE INCORPORATING A
BREAKABLE CAPSULE
Attorney Docket #: 14150-00601

Response to Office Action

Mail Stop Amendment
Commissioner for Patents
Alexandria, VA 22313-1450

Dear Sir:

Responsive to the Office Action dated May 9, 2006, Applicants respectfully request reconsideration and allowance of the application in view of the following remarks. Applicants' remarks begin on page 2 of this response.